

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

South Gibson School Corp (2765)

| Object Name | Object | FY 2013 | FY 2014 | FY 2015 | FY 2016 | 4 year Compound Annual Growth | Percent Change 2015 to 2016 |
|--|----------------|--------------------|--------------------|--------------------|--------------------|--|--|
| Student Instructional Support | | | | | | | |
| Certified Salaries | 110 | \$814,400 | \$786,368 | \$733,963 | \$755,231 | -1.87% | 2.90% |
| Non - Certified Salaries | 120 | \$560,723 | \$520,129 | \$536,061 | \$564,021 | 0.15% | 5.22% |
| Group Health Insurance | 222 | \$202,138 | \$262,608 | \$229,035 | \$228,167 | 3.07% | -0.38% |
| Public Employees Retirement Fund | 214 | \$50,364 | \$55,255 | \$59,667 | \$61,979 | 5.32% | 3.87% |
| Social Security Certified | 212 | \$59,308 | \$56,469 | \$50,928 | \$52,060 | -3.21% | 2.22% |
| Teacher Retirement Fund, After 7-1-95 | 216 | \$48,206 | \$43,302 | \$43,938 | \$45,560 | -1.40% | 3.69% |
| Pupil Services | 313 | \$11,000 | \$0 | \$37,500 | \$45,500 | 42.61% | 21.33% |
| Social Security Noncertified | 211 | \$39,708 | \$35,693 | \$36,628 | \$38,471 | -0.79% | 5.03% |
| Operational Supplies | 611 | \$29,328 | \$20,650 | \$24,911 | \$22,415 | -6.50% | -10.02% |
| Insurance | 520 | \$9,154 | \$26,739 | \$15,780 | \$15,780 | 14.58% | 0.00% |
| Teacher Retirement Fund, Prior to 7-1-95 | 215 | \$10,678 | \$11,045 | \$8,798 | \$8,919 | -4.40% | 1.37% |
| Severance/Early Retirement Pay | 213 | \$8,662 | \$8,508 | \$7,985 | \$8,200 | -1.36% | 2.68% |
| Pre-2008 Object Code - Temporary Salaries | 130 | \$0 | \$533 | \$605 | \$7,519 | NA | 1142.83% |
| Workers Compensation Insurance | 225 | \$5,432 | \$3,611 | \$8,096 | \$7,387 | 7.99% | -8.76% |
| Travel | 580 | \$4,495 | \$8,485 | \$6,361 | \$5,391 | 4.65% | -15.25% |
| Group Life Insurance | 221 | \$3,710 | \$4,001 | \$4,337 | \$4,362 | 4.13% | 0.56% |
| Group Accident Insurance | 223 | \$2,526 | \$2,457 | \$2,874 | \$3,007 | 4.45% | 4.61% |
| Telephone | 531 | \$0 | \$1,161 | \$2,532 | \$2,887 | NA | 14.01% |
| Other Supplies and Materials | 615, 660 - 689 | \$1,328 | \$1,896 | \$1,131 | \$2,869 | 21.24% | 153.73% |
| Gasoline and Lubricants | 613 | \$4,987 | \$4,760 | \$3,936 | \$2,735 | -13.95% | -30.53% |
| Postage and Postage Machine Rental | 532 | \$7 | \$138 | \$0 | \$98 | 96.98% | NA |
| Unemployment Insurance | 230 | \$12,251 | \$0 | \$0 | \$0 | -100.00% | NA |
| Content | 747 | \$3,203 | \$0 | \$0 | \$0 | -100.00% | NA |
| Other Professional and Technical Services | 319 | \$29,963 | \$750 | \$0 | \$0 | -100.00% | NA |
| Repairs and Maintenance Services | 430 | \$0 | \$78,000 | \$0 | \$0 | NA | NA |
| Student Instructional Support Total | | \$1,911,569 | \$1,932,556 | \$1,815,067 | \$1,882,557 | -0.38% | 3.72% |
| Student Academic Achievement | | | | | | | |
| Certified Salaries | 110 | \$5,729,224 | \$5,717,183 | \$5,715,620 | \$5,745,087 | 0.07% | 0.52% |
| Non - Certified Salaries | 120 | \$827,492 | \$818,324 | \$882,643 | \$979,220 | 4.30% | 10.94% |
| Group Health Insurance | 222 | \$762,929 | \$948,048 | \$801,563 | \$841,895 | 2.49% | 5.03% |

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|---|----------------|--------------------|--------------------|--------------------|---------------------|-------------------------------------|-----------------------------------|
| Social Security Certified | 212 | \$419,207 | \$414,685 | \$416,363 | \$417,041 | -0.13% | 0.16% |
| Teacher Retirement Fund, After 7-1-95 | 216 | \$303,479 | \$331,556 | \$372,699 | \$402,376 | 7.31% | 7.96% |
| Pupil Services | 313 | \$375,249 | \$292,519 | \$326,692 | \$349,132 | -1.79% | 6.87% |
| Textbooks | 630 | \$393,996 | \$89,068 | \$49,454 | \$335,234 | -3.96% | 577.88% |
| Operational Supplies | 611 | \$286,702 | \$209,326 | \$282,962 | \$238,316 | -4.52% | -15.78% |
| Computer Hardware | 741 | \$217,550 | \$227,460 | \$111,287 | \$169,200 | -6.09% | 52.04% |
| Other Technology Hardware | 746 | \$63,560 | \$104,886 | \$193,139 | \$100,623 | 12.17% | -47.90% |
| Content | 747 | \$100,088 | \$106,262 | \$70,841 | \$96,223 | -0.98% | 35.83% |
| Pre-2008 Object Code - Temporary Salaries | 130 | \$112,744 | \$79,175 | \$90,968 | \$95,403 | -4.09% | 4.88% |
| Social Security Noncertified | 211 | \$70,739 | \$67,581 | \$72,658 | \$79,312 | 2.90% | 9.16% |
| Connectivity | 744 | \$48,194 | \$45,824 | \$56,478 | \$74,744 | 11.59% | 32.34% |
| Teacher Retirement Fund, Prior to 7-1-95 | 215 | \$86,804 | \$77,687 | \$65,909 | \$60,584 | -8.60% | -8.08% |
| Travel | 580 | \$47,356 | \$34,189 | \$48,418 | \$56,527 | 4.53% | 16.75% |
| Severance/Early Retirement Pay | 213 | \$57,077 | \$56,051 | \$54,215 | \$56,057 | -0.45% | 3.40% |
| Equipment | 730 | \$0 | \$0 | \$8,000 | \$53,076 | NA | 563.44% |
| Instruction Services | 311 | \$1,626 | \$3,558 | \$3,093 | \$40,309 | 123.14% | 1203.24% |
| Workers Compensation Insurance | 225 | \$20,320 | \$17,538 | \$23,277 | \$20,723 | 0.49% | -10.97% |
| Group Accident Insurance | 223 | \$13,521 | \$13,133 | \$15,903 | \$16,684 | 5.40% | 4.91% |
| Other Professional and Technical Services | 319 | \$9,203 | \$10,421 | \$16,567 | \$16,040 | 14.90% | -3.18% |
| Public Employees Retirement Fund | 214 | \$12,663 | \$13,810 | \$14,776 | \$15,162 | 4.61% | 2.61% |
| Group Life Insurance | 221 | \$12,018 | \$12,976 | \$14,294 | \$14,417 | 4.65% | 0.86% |
| Telephone | 531 | \$0 | \$628 | \$1,378 | \$1,331 | NA | -3.45% |
| Professional Development | 748 | \$2,730 | \$2,083 | \$400 | \$400 | -38.13% | 0.00% |
| Other Purchased Services | 593 | \$2,368 | \$0 | \$0 | \$0 | -100.00% | NA |
| Dues and Fees | 810 | \$100 | \$0 | \$0 | \$0 | -100.00% | NA |
| Other Supplies and Materials | 615, 660 - 689 | \$3,171 | \$2,450 | \$912 | \$0 | -100.00% | -100.00% |
| Instructional Programs Improvement Services | 312 | \$0 | \$2,000 | \$0 | \$0 | NA | NA |
| Unemployment Insurance | 230 | \$0 | \$3,863 | \$0 | \$0 | NA | NA |
| Student Academic Achievement Total | | \$9,980,110 | \$9,702,281 | \$9,710,508 | \$10,275,115 | 0.73% | 5.81% |
| Overhead and Operational | | | | | | | |
| Student Transportation Services | 510 | \$918,320 | \$925,507 | \$913,645 | \$1,028,197 | 2.87% | 12.54% |
| Non - Certified Salaries | 120 | \$934,231 | \$965,436 | \$945,488 | \$1,012,432 | 2.03% | 7.08% |

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Biannual Financial Report Data

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| Object Name | Object | FY 2013 | FY 2014 | FY 2015 | FY 2016 | 4 year Compound Annual Growth | Percent Change 2015 to 2016 |
|--|----------------|-----------|-----------|-----------|-----------|-------------------------------------|-----------------------------------|
| Light and Power - Other Than Heating and Cooling | 625 | \$557,383 | \$573,798 | \$634,619 | \$579,730 | 0.99% | -8.65% |
| Food Purchases | 614 | \$482,639 | \$468,660 | \$457,563 | \$484,514 | 0.10% | 5.89% |
| Repairs and Maintenance Services | 430 | \$365,435 | \$272,267 | \$280,508 | \$396,952 | 2.09% | 41.51% |
| Operational Supplies | 611 | \$201,704 | \$209,355 | \$230,838 | \$246,662 | 5.16% | 6.86% |
| Insurance | 520 | \$189,462 | \$180,441 | \$189,381 | \$193,472 | 0.52% | 2.16% |
| Certified Salaries | 110 | \$177,510 | \$180,949 | \$186,804 | \$185,947 | 1.17% | -0.46% |
| Group Health Insurance | 222 | \$132,593 | \$170,266 | \$148,731 | \$181,103 | 8.11% | 21.77% |
| Staff Services | 314 | \$48,288 | \$65,788 | \$120,773 | \$140,738 | 30.66% | 16.53% |
| Heating and Cooling for Buildings - Gas | 622 | \$87,023 | \$133,304 | \$110,558 | \$107,110 | 5.33% | -3.12% |
| Other Supplies and Materials | 615, 660 - 689 | \$33,957 | \$42,554 | \$41,034 | \$103,758 | 32.21% | 152.86% |
| Water and Sewage | 411 | \$92,107 | \$97,826 | \$99,475 | \$102,159 | 2.62% | 2.70% |
| Other Professional and Technical Services | 319 | \$66,337 | \$44,084 | \$37,528 | \$84,523 | 6.24% | 125.23% |
| Social Security Noncertified | 211 | \$68,895 | \$70,849 | \$69,197 | \$73,815 | 1.74% | 6.67% |
| Equipment | 730 | \$179,658 | \$96,619 | \$84,737 | \$58,878 | -24.34% | -30.52% |
| Public Employees Retirement Fund | 214 | \$50,606 | \$58,764 | \$51,931 | \$55,807 | 2.48% | 7.46% |
| Gasoline and Lubricants | 613 | \$48,014 | \$70,603 | \$61,339 | \$40,771 | -4.01% | -33.53% |
| Miscellaneous Objects | 876 - 899 | \$565 | \$572 | \$19,245 | \$35,749 | 181.99% | 85.76% |
| Workers Compensation Insurance | 225 | \$28,013 | \$51,710 | \$39,771 | \$33,741 | 4.76% | -15.16% |
| Removal of Refuse and Garbage | 412 | \$25,450 | \$28,895 | \$30,326 | \$26,130 | 0.66% | -13.84% |
| Content | 747 | \$20,405 | \$7,972 | \$7,611 | \$18,038 | -3.04% | 137.00% |
| Telephone | 531 | \$16,942 | \$11,408 | \$10,757 | \$15,535 | -2.14% | 44.42% |
| Social Security Certified | 212 | \$12,884 | \$12,868 | \$12,887 | \$12,951 | 0.13% | 0.50% |
| Travel | 580 | \$5,119 | \$2,556 | \$5,385 | \$9,700 | 17.33% | 80.11% |
| Teacher Retirement Fund, After 7-1-95 | 216 | \$7,451 | \$7,764 | \$8,074 | \$8,187 | 2.38% | 1.40% |
| Dues and Fees | 810 | \$7,088 | \$7,194 | \$7,091 | \$7,609 | 1.79% | 7.31% |
| Group Life Insurance | 221 | \$3,992 | \$3,475 | \$3,669 | \$4,135 | 0.89% | 12.70% |
| Postage and Postage Machine Rental | 532 | \$5,310 | \$5,243 | \$1,404 | \$3,953 | -7.11% | 181.58% |
| Tires and Repairs | 612 | \$12,666 | \$3,860 | \$13,475 | \$3,533 | -27.33% | -73.78% |
| Teacher Retirement Fund, Prior to 7-1-95 | 215 | \$3,166 | \$3,180 | \$3,267 | \$3,209 | 0.34% | -1.77% |
| Advertising | 540 | \$1,725 | \$2,165 | \$5,526 | \$2,942 | 14.28% | -46.75% |
| Group Accident Insurance | 223 | \$1,525 | \$1,776 | \$2,025 | \$2,244 | 10.15% | 10.82% |
| Official Bond Premiums | 525 | \$1,296 | \$2,295 | \$2,694 | \$1,920 | 10.32% | -28.73% |
| Severance/Early Retirement Pay | 213 | \$1,756 | \$1,800 | \$1,808 | \$1,843 | 1.21% | 1.96% |
| Seldom or Non-Recurring Purchases | 873 | \$1,118 | \$1,091 | \$791 | \$916 | -4.84% | 15.79% |

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|---|---------------|---------------------|---------------------|---------------------|---------------------|--|--|
| Unemployment Insurance | 230 | \$0 | \$0 | \$0 | \$156 | NA | NA |
| Construction Services | 450 | \$0 | \$12,500 | \$13,100 | \$0 | NA | -100.00% |
| Computer Hardware | 741 | \$0 | \$100 | \$0 | \$0 | NA | NA |
| Overhead and Operational Total | | \$4,790,634 | \$4,795,493 | \$4,853,054 | \$5,269,058 | 2.41% | 8.57% |
| Non Operational | | | | | | | |
| Buildings | 720 | \$1,925,000 | \$1,595,000 | \$1,655,000 | \$1,725,000 | -2.71% | 4.23% |
| Construction Services | 450 | \$645,430 | \$306,458 | \$495,300 | \$1,606,807 | 25.61% | 224.41% |
| Interest | 832 | \$1,416,799 | \$1,328,413 | \$1,251,711 | \$1,184,470 | -4.38% | -5.37% |
| Redemption of Principal | 831 | \$340,000 | \$355,000 | \$375,000 | \$580,575 | 14.31% | 54.82% |
| Repairs and Maintenance Services | 430 | \$197,206 | \$188,005 | \$417,338 | \$439,066 | 22.15% | 5.21% |
| Equipment | 730 | \$39,483 | \$31,809 | \$141,572 | \$296,987 | 65.61% | 109.78% |
| Certified Salaries | 110 | \$202,506 | \$202,039 | \$200,726 | \$214,533 | 1.45% | 6.88% |
| Other Professional and Technical Services | 319 | \$16,936 | \$2,007 | \$96,651 | \$79,288 | 47.09% | -17.96% |
| Operational Supplies | 611 | \$24,127 | \$84,540 | \$37,672 | \$62,464 | 26.85% | 65.81% |
| Rentals | 440 | \$14,070 | \$10,200 | \$17,560 | \$17,560 | 5.70% | 0.00% |
| Social Security Certified | 212 | \$15,492 | \$15,456 | \$15,356 | \$16,409 | 1.45% | 6.86% |
| Teacher Retirement Fund, After 7-1-95 | 216 | \$8,628 | \$8,484 | \$9,029 | \$8,484 | -0.42% | -6.04% |
| Workers Compensation Insurance | 225 | \$3,518 | \$530 | \$8,092 | \$7,780 | 21.95% | -3.86% |
| Teacher Retirement Fund, Prior to 7-1-95 | 215 | \$1,202 | \$1,104 | \$991 | \$1,102 | -2.13% | 11.27% |
| Public Employees Retirement Fund | 214 | \$0 | \$539 | \$586 | \$597 | NA | 2.01% |
| Postage and Postage Machine Rental | 532 | \$16 | \$0 | \$0 | \$0 | -100.00% | NA |
| Computer Hardware | 741 | \$7,868 | \$0 | \$0 | \$0 | -100.00% | NA |
| Non Operational Total | | \$4,858,281 | \$4,129,583 | \$4,722,583 | \$6,241,123 | 6.46% | 32.15% |
| Grand Total | | \$21,540,594 | \$20,559,914 | \$21,101,212 | \$23,667,853 | 2.38% | 12.16% |